

APPROVED

March 19, 2022

**CALL TO ORDER:** Supervisor Julian called the special meeting of the Kasson Township Board to order at 11:05 am.

**ROLL CALL:** Members Present: Greg Julian – Supervisor, Julia Carter – Treasurer, Dana Boomer – Clerk, Roger Noonan – Trustee, Tad Carter - Trustee

Member(s) Absent: None

Staff Present: Sheree Nelson

**AGENDA** - The public notice will be used as the agenda for the meeting.

**PUBLIC HEARING –**

Julian opened the public hearing for the budget at 11:10 am. He asked for public comments regarding the budget. Boomer summarized the budget. The board discussed with Britton Carter about professional development training and the budget for that. The board briefly discussed the budget. The budget is based on having a 2.5 mill tax for fire and rescue approved by the voters in August. If that millage is not approved, the money for the fire department would need to come from the general fund. The board and public discussed general issues related to the fire department and the transition to Advanced Life Support services.

Julian closed the public hearing at 11:27 am.

**DISCUSSION**

Full copies of both resolutions attached.

**Truth in Taxation Resolution – 07-2022-** Boomer summarized the Truth in Taxation Resolution. Motion by T. Carter to approve Resolution 07-2022, second by Noonan. Roll call vote: Noonan (yes), T. Carter (yes), J. Carter (yes), Boomer (yes), Julian (yes).

**2022-2023 Budget Resolution – 08-2022 -** Boomer summarized the 2022-2023 Budget Resolution. Motion by Noonan to approve Resolution 08-2022, second by T. Carter. Roll call vote: Noonan (yes), T. Carter (yes), J. Carter (yes), Boomer (yes), Julian (yes).

There was no other business before the board.

**BOARD COMMENT:** None

**PUBLIC COMMENT:** None

**Motion** by R. Noonan to adjourn, second by T. Carter/**PASSED 5-0.** Meeting adjourned at 11:30 AM.

Submitted by:  
Dana Boomer, Clerk

**TOWNSHIP OF KASSON**

**COUNTY OF LEELANAU**

**RESOLUTION #07-2022  
(TRUTH-IN-TAXATION RESOLUTION)**

**WHEREAS**, the Kasson Township Board at a special meeting held on March 19, 2022, moved by member T. Carter and supported by member, R. Noonan, did authorize a total levy of .6377 mills within the Township for operating purposes for Fiscal Year 2022-2023, with an additional proposed voter approved levy of 2.5 mills for fire and emergency services, and

**WHEREAS**, the Township Board has complete authority to establish that a maximum total of .6377 mills be levied for operating purposes in 2022-2023 from within its authorized millage rate and, with an additional proposed voter approved levy of 2.5 mills for fire and emergency services, and

**WHEREAS**, the Township Board has complete authority to levy a 1% for the purpose of property tax administration fees, and

**WHEREAS**, the Township Board may now authorize the maximum total levy of .6377 mills for operating purposes for 2022-2023, levy a 1% property tax administration fee, and levy an additional proposed voter approved 2.5 mills for fire and emergency services.

**NOW, THEREFORE, BE IT RESOLVED THAT**, for 2022-2023 the total millage rate of 3.1377 mills (Township Operational Millage of .6377 mills and Fire and Emergency Service Millage of 2.5 mills) and 1% Property Tax Administration Fee shall be levied upon property located within the Township.

Upon roll call vote, the following votes were cast:

Aye: R. Noonan, T. Carter, J. Carter, Julian, Boomer

Nay: None

Absent: None

The Supervisor declared the motion carried and the resolution duly adopted on March 19, 2022.

**ADOPTION OF 2022-2023 BUDGET RESOLUTION  
#08-2022.**

**Kasson Township  
General Appropriations Act (Budget) Resolution**

A resolution to establish a general appropriations act for Kasson Township; to define the powers and duties of the Kasson Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The Board of Trustees of Kasson Township resolves:

**Section 1: Title**

This resolution shall be known as the Kasson Township General Appropriations Act.

**Section 2: Chief Administrative Officer**

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

**Section 3: Fiscal Officer**

The Clerk and the Treasurer shall be the Fiscal Officers and shall perform the duties of the Fiscal Officers enumerated in this act.

**Section 4: Public Hearings on the Budget**

Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on 3/3/22, 3/10/22, and 3/17/22 and a public hearing

**Section 5: Estimated Revenues**

Estimated township General Fund revenues, for fiscal year 2022-2023, as provided by the allocated millage of 1.0 mills (permanently reduced by MCL 211.34d "Headlee" to equal .6377 mills) is estimated to bring in \$76,800. This millage along with various other revenues, revenue sharing, and general fund transfers shall total \$354,832.50 in revenue.

Estimated township Fire & Emergency Services Fund revenues, for fiscal year 2022-2023, as provided by the proposed voter allocated millage of 2.5 mills is estimated to bring in \$301,100. This millage along with various other revenues, revenue sharing, and general fund transfers shall total \$301,100 in revenue.

**Section 6: Millage Levy**

As set forth by the Tax Allocation Board (or as authorized under state law and approved by the electorate), the Kasson Township Board shall cause to be levied and collected the general property tax and Fire and Emergency Services voter approved millage on all real and personal property within the township, and a 1% Property Tax Administration Fee upon the current tax roll as follows:

The total millage rate of 3.1377 mills (Township Operational Millage of .6377 mills and proposed Fire and Emergency Service Millage of 2.5 mills) and a 1% Property Tax

Administration Fee shall be levied upon property located within the Township.

Section 7: Estimated Expenditures

Estimated township general fund expenditures and transfers out for fiscal year 2022-2023 for the various township activities (cost centers) shall total \$354,832.50 and are as follows:

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Apr 2022-Mar 2023

**GENERAL FUND Expense**

**Expense**

<b>Total 101-101 Township Board</b>	<b>170,965</b>
<b>Total 101-171 Supervisor</b>	<b>14,672.50</b>
<b>Total 101-215 Clerk</b>	<b>22,510</b>
<b>Total 101-247 Board of Review</b>	<b>2,050</b>
<b>Total 101-253 Treasurer</b>	<b>23,785</b>
<b>Total 101-257 Assessor</b>	<b>22,700</b>
<b>Total 101-262 Elections</b>	<b>5,800</b>
<b>Total 101-265 Township Hall</b>	<b>11,600</b>
<b>Total 101-276 Cemetery</b>	<b>15,700</b>
<b>Total 101-721 Planning Commission</b>	<b>17,150</b>
<b>Total 101-722 Zoning</b>	<b>43,900</b>
<b>Total 101-751 Parks and Recreation</b>	<b>4,000</b>

<b><u>Total General Fund Expenses and Transfers Out</u></b>	<b><u>354,832.50</u></b>
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Additionally:

Estimated township fire and emergency services fund expenditures for fiscal year 2022-2023 shall total \$301,100.

Proposed Budget provided at Annual Meeting.

#### Section 8: Adoption of Budget by Reference

The general fund budget and fire and emergency services fund budget of Kasson Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this act.

#### Section 9: Adoption of Budget by Cost Center

The Board of Trustees of Kasson Township adopts the 2022-2023 fiscal year general fund budget and fire and emergency services fund budget by cost center. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

#### Section 10: Appropriation not a Mandate to Spend

Appropriations will be deemed maximum authorizations to incur expenditures. The Fiscal Officers shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any township order for expenditures that exceed appropriations.

#### Section 11: Transfer Authority

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers without prior board approval, if the amount to be transferred does not exceed (\$1,000) or (5 %) of the appropriation item from which the transfer is to be made, whichever is less. The Board shall be notified at its next meeting of any such transfers made, and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total general budget be changed without prior board approval.

### **Section 12: Periodic Fiscal Reports**

The Fiscal Officers shall transmit to the board at the end of each of the first three quarters, and at the end of each month occurring during the fourth quarter, a report of financial operations, including, but not limited to:

- a. a summary statement of the actual financial condition of the general fund and emergency services fund at the end of the previous quarter or month;
- b. a summary statement showing the receipts and expenditures and encumbrances for the previous month or quarter and for the current fiscal year to the end of the previous quarter;
- c. a detailed list of:

- i. expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
- ii. ii. for each cost center: the amount appropriated; the amount charged to each appropriation in the previous quarter for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

#### Section 13: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

#### Section 14: Budget Monitoring

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

#### Section 15: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978.

#### Section 16: Board Adoption

Motion made by R. Noonan, seconded by T. Carter to adopt the foregoing resolution. Upon roll call vote, the following votes were cast:

Aye: R. Noonan, T. Carter, J. Carter, Julian, Boomer

Nay: None

Absent: None

The Supervisor declared the motion carried and the resolution duly adopted on March 19, 2022.